

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

BAY STATE GAS COMPANY

D.T.E. 05-27

ATTORNEY GENERAL'S FIRST SET OF
DOCUMENT AND INFORMATION REQUESTS

**INSTRUCTIONS FOR ALL ATTORNEY GENERAL DISCOVERY ISSUED TO THE
COMPANY IN THIS PROCEEDING**

1. These Document and Information Requests call for all information, including information contained in documents, which relates to the subject matter of the requests and which is known or available to Bay State Gas or to any individual or entity sponsoring testimony or retained by the Company to provide information, advice, testimony or other services in connection with this proceeding.
2. Where a Request has a number of separate subdivisions or related parts or portions, a complete response is required to each such subdivision, part, or portion. Any objection to a Request should clearly indicate the subdivision, part, or portion of the Request to which it is directed.
3. If information requested is not available in the exact form requested, provide such information or documents as are available that best respond to the Request.
4. These requests are continuing in nature and require supplemental responses when further or different information with respect to the same is obtained.
5. Each response should be furnished on a separate **DATED** page headed by the individual Request being answered. Individual responses of more than one page should be stapled or bound and each page consecutively numbered.

6. Each Document and Information Request to "Please provide all documents..." or similar phrases includes a request to "identify" all such documents. "Identify" means to state the nature of the document, the date on which it was prepared, the subject matter and the titles and the names and positions of each person who participated in the preparation of the document, the addressee and the custodian of the documents. To the extent that a document is self-identifying, it need not be separately identified.
7. For each document produced or identified in a response which is computer generated, state separately (a) what types of data, files, or tapes are included in the input and the source thereof, (b) the form of the data which constitutes machine input (e.g., punch cards, tapes), (c) a description of the recording system employed (including descriptions, flow charts, etc.), and (d) the identity of the person who was in charge of the collection of input materials, the processing of input materials, the data bases utilized, and the programming to obtain the output.
8. If a Document and Information Request can be answered in whole or part by reference to the response to another Request served in this proceeding, it is sufficient to so indicate by specifying the other Request by participant and number, by specifying the parts of the other response which are responsive, and by specifying whether the response to the other Request is a full or partial response to the instant Request. If it constitutes a partial response, the balance of the instant Request must be answered.
9. If the Company cannot answer a Request in full, after exercising due diligence to secure the information necessary to do so, state the answer to the extent possible, state why the Company cannot answer the Request in full, and state what information or knowledge is in the Company's possession concerning the unanswered portions.
10. If, in answering any of these Document and Information requests, you feel that any Request or definition or instruction applicable thereto is ambiguous, set forth the language you feel is ambiguous and the interpretation you are using responding to the Request.
11. If a document requested is no longer in existence, identify the document, and describe in detail the reasons the document is unavailable.
12. Provide copies of all requested documents. A response which does not provide the Attorney General with the responsive documents, and requests the Attorney General to inspect documents at any location is not responsive.

13. If you refuse to respond to any Document and Information Request by reason of a claim or privilege, or for any other reason, state in writing the type of privilege claimed and the facts and circumstances you rely upon to support the claim of privilege or the reason for refusing to respond. With respect to requests for documents to which you refuse to respond, identify each such document.
14. Each request for information includes a request for all documentation which supports the response provided.
15. Provide four copies of each response.
16. The term "Company" refers to Bay State Gas Company. Unless the request specifically provides otherwise, the term Company includes all witnesses, representatives, employees, and legal counsel.
17. Please furnish each response on a separate sheet of paper, beginning with a restatement of the question.

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ATTORNEY GENERAL'S FIRST SET OF
DOCUMENT AND INFORMATION REQUESTS

- AG-1-1 Please provide a copy of each exhibit to be presented by the Company or any of its witnesses as it is prepared, along with the workpapers, calculations, formulas, assumptions, and supporting documentation.
- AG-1-2 Please provide the following for NISOURCE (and its predecessors) and the Company for the years 1997 through 2004 as they become available:
- (1) the 10-Ks;
 - (2) the 8-Ks;
 - (3) the Annual Reports to shareholders and bondholders;
 - (4) the U5s;
 - (5) the U-13-60s;
 - (6) the Proxy statements;
 - (7) the FERC Forms;
 - (8) the Annual Returns to the DPU/DTE;
 - (9) any auditor's reports;
 - (10) the five-year or ten-year financial and statistical summaries; and
 - (11) the consolidating statements.
- AG-1-3 Please provide for the 10-Qs and quarterly reports to bondholders and shareholders for NISOURCE and the Company for the years 2004 and 2005 as they become available.
- AG-1-4 Please provide the prospectus distributed in anticipation of the most recent sale of any equity or debt by the Company or NISOURCE.
- AG-1-5 Please provide a list or index, or any document which contains a list or index of

the Company's periodic reports (i.e. monthly, quarterly) used internally.

AG-1-6 Please provide the following information for the Company for each month of the year 2003 through the present:

- (1) the budgeted and actual monthly income statements;
- (2) a Statement of Cash Flows; and
- (3) the short-term debt balance, short-term interest expense and rate as well as a comparison of the short-term interest rate to the contemporaneous prime rate.

AG-1-7 Please provide the following information for the years 2003 through 2004:

- (1) capitalization table for each of the affiliates of the Company showing the outstanding balances of capital, the capital ratios, and the costs of capital; and
- (2) the annual balance sheets and income statements for each of the affiliates of the Company.

AG-1-8 Please provide a copy of any and all management, organizational, construction, and performance audits of any kind of the Company and any of its affiliates performed by company personnel, contractors, consultants, any regulatory body, or any organization or individual whatsoever during the last five years.

AG-1-9 Please provide copies of all speeches made by NISOURCE to its shareholders from January 1, 2000 to the present.

AG-1-10 Please provide all statements and materials supplied by NISOURCE and the Company to financial analysts, securities analysts, rating agencies and utility groups from January 1, 2000 to the present.

AG-1-11 Please provide all publications, rating announcements, etc., concerning the Company and its affiliates by Moody's, Standard & Poor's, Argus and other similar entities from January 1, 2003 through the present.

AG-1-12 Please provide the earned return on average common equity for the twelve-month periods ending 12/31/1999, /2000, /2001, /2002, /2003, and /2004 for the Company and each of its affiliates.

- AG-1-13 Please provide the following information for the Company:
- (1) the most recent five-year sales volume forecasts for each of its customer classes;
 - (2) the most recent five-year financial forecast; and
 - (3) the most recent projected financings for the next five years.
- AG-1-14 Please provide the following information for the Company for each of the quarters of 2000 through 2004:
- (1) the average book value per share of common stock for the quarter;
 - (2) the book value per share of the common stock at the end of the quarter; and
 - (3) the pre-tax interest coverage ratios for the previous twelve months.
- AG-1-15 Please provide NISOURCE's market-to-book ratio for each of the months of 2000 through 2005.
- AG-1-16 Please provide the debt and equity rating history for the years 1999 through 2005 for the Company and its affiliates.
- AG-1-17 Please provide the following items for the Company for each of the most recent five years:
- (1) the plant in service by account and the additions, retirements, transfers, and adjustments to each of those accounts;
 - (2) the year-end construction work in progress balances; and
 - (3) the land and rights-of-way by account.
- AG-1-18 Please provide a five-year forecast of the Company's construction budget by account.
- AG-1-19 Please provide capital authorization and closing reports for all projects begun or finished during the last 6 years of \$50,000 or more in magnitude.
- AG-1-20 Please provide a breakdown of all properties sold or transferred from the Company's books since January 1999. For each transaction, please provide a schedule indicating the date the property was sold or transferred, the sales price, the book value at the time of sale, the gain or loss recorded on the Company's books, whether the property sold was included in a rate case filing, and whether the sale or transfer was made to an affiliated company. For each property sold or transferred to an affiliated company, please provide the fair market value at the time of the sale or transfer and provide the workpapers in support of the calculation of the fair market value.

- AG-1-21 Please itemize and quantify the Company's year-end 2003 and year-end 2004 balance of Intangible Plant and Capitalized Lease. Please also provide an itemization and quantification of the annual costs associated with each.
- AG-1-22 Please itemize and quantify all year 2003 and year 2004 costs allocated or assigned to Plant Held For Future Use and Non-Utility Plant.
- AG-1-23 Please itemize and quantify all year 2003 and year 2004 costs allocated or assigned to Construction Work In Progress.
- AG-1-24 Please provide the year 2003 and year 2004 depreciation accrual rates and depreciation expense by plant account.
- AG-1-25 Please itemize and quantify all depreciation, income tax, property tax, equity return, or interest costs included in the Company's test year Operations and Maintenance Expense Accounts.
- AG-1-26 Please provide all written contracts between the Company and its affiliates. Provide a narrative description of any unwritten contracts between the Company and any affiliate, including all material terms.
- AG-1-27 Please itemize all expenses from the Company allocated to any of the Company's affiliates. In your response, please include the expense account description, account number, allocation formula, all workpapers, calculations, assumptions and basis for assumptions for each expense allocated.
- AG-1-28 Please itemize all expenses allocated or assigned to the Company from each of its affiliates. In your response, please include the expense account description, account number, allocation formula, all workpapers, calculations, assumptions and basis for assumptions for each expense allocated.
- AG-1-29 Please itemize all rent revenue and all rent expense items incurred during the test year that were \$10,000 or greater.
- AG-1-30 Please provide the total revenues received from the rental of appliances. Please describe the types of appliances rented and whether the Company is treating such revenues above or below the line. In addition, describe the method of allocating expenses to the appliance rental program.

- AG-1-31 Please itemize and quantify all extraordinary income booked by the Company during the years 2003 and 2004.
- AG-1-32 Please describe the types of new service offerings being developed by the Company. In responding to this question, please provide a detailed description of the new service being developed or being considered by the Company for future development. New services can be defined as any new product or service which will be provided by the Company and will be available to consumers for a fee or be made available to the public free of charge (e.g. equipment sales, rentals, or service; conservation and load management services; energy audits or advice).
- AG-1-33 Please provide a detailed breakdown of the year 2003 and year 2004 Miscellaneous Revenues by source. Please also provide the amount of expenses by account associated with generating these miscellaneous revenues.
- AG-1-34 Please provide a chart of accounts for the Company for the twelve month periods ended 12/31/2000, 12/31/2001, 12/31/2002, 12/31/2003 and 12/31/2004. Please include subaccounts, titles to the subaccounts, and balances of the subaccounts.
- AG-1-35 Please itemize and quantify all NISOURCE and Company employee bonuses and incentive compensation plan payments incurred during the years 2002, 2003, and 2004.
- AG-1-36 Please itemize and quantify for each NISOURCE and Company management employee and officer the compensation and benefits including bonuses paid to each management employee and officer during the years 2002, 2003 and 2004.
- AG-1-37 Please explain the corporate policy on NISOURCE and Company employee and officer use of Company vehicles, noting the make, model, year, and original cost or annual lease expense of the Company vehicle used by each officer. Please also indicate whether any directors, officers or other employees of the Company have Company supplied chauffeurs and the test year costs of those chauffeurs.
- AG-1-38 Please provide for each NISOURCE and Company officer and director of the corporation a complete copy of the record of expenses for which each was reimbursed by the Company since January 1, 2002. Please also provide a complete accounting of the services and goods (air travel, hotel accommodations, meals, etc.) that the Company provided directly to each such officer or director including an indication of the amount of each of those reimbursed expenses that was included in the years 2003 and year 2004 the Company's operations and maintenance expenses.

- AG-1-39 Please provide the following for the years 2003 and 2004 for each employee, officer, director, shareholder or investor of NISOURCE and the Company applicable:
- (1) the amount(s) of all loans or forgiveness of debts provided by the Company to such individual;
 - (2) the type(s) and cost(s) of all services provided by the Company to such individual; and
 - (3) the type(s) and cost(s) of all products provided by the Company to such individual.
- AG-1-40 Please provide both the dollar amount and percent capitalized of the wages and salaries and of each of the employee benefits for the each of the last five years.
- AG-1-41 Please provide a ten-year history of wage and salary increases for each of the employee groups (e.g. union, clerical, management).
- AG-1-42 Please provide a copy of all employee wage contracts in effect during the years 2003 and 2004 and those signed since the year 2004.
- AG-1-43 Please provide a timing schedule of the wage and salary increases for each employee group in each of the last five years (e.g. union, clerical, management).
- AG-1-44 Please provide the number of NISOURCE and Company employees at the end of each month for the years 1997 through 2004 by employee group (e.g. union, clerical, management).
- AG-1-45 Please provide the total amount of deferred salaries and wages incurred during years 2003 and 2004 as well as the total salaries and wages for each of those periods.
- AG-1-46 Please provide the annual percentage of overtime hours worked compared to total hours worked for each of the last five calendar years. Please also provide the total expense associated with overtime wages and salaries incurred during the years 2003 and 2004.

- AG-1-47 Please indicate whether the Company incurred any labor disruption costs during the years 2003 and 2004, and, if so, please provide for each such disruption:
- (1) the date the disruption commenced;
 - (2) the date the disruption concluded;
 - (3) the nature of operations affected;
 - (4) the estimated cost of the disruption;
 - (5) the basis for calculating the estimated cost of disruption; and
 - (6) the accounting treatment given the costs of each disruption.
- AG-1-48 Please provide the latest actuarial reports used to determine the Company's pension cost and post retirement benefits other than pensions cost.
- AG-1-49 Please provide the following information regarding the Company's pension plan and post retirement benefits other than pensions plan (separately):
- (1) the amount of expense included in the years 1998 through 2004 operations and maintenance expenses as well as the basis for those amounts;
 - (2) the amount of cash contribution to the trust fund made during each of the last seven years;
 - (3) the 2003 and 2004 year-end amounts of total accumulated pension benefit obligation (vested and non-vested);
 - (4) the 2003 and 2004 year-end amount of total projected benefit obligation (vested and non-vested); and
 - (5) the market value of the 2003 and 2004 year-end trust fund assets.
- AG-1-50 Please provide a breakdown of the year-end 2003 and 2004 expenses, for all non-pension benefits available to employees. For each benefit, include a detailed description of the benefit and the conditions that each employee must meet to be entitled to the benefit.
- AG-1-51 Please provide the average health care cost per employee incurred by the Company during the year 2003 and 2004. Please also provide the copies of the bills paid for the Company's health care for the last two years.
- AG-1-52 Please provide a complete and detailed description of the methods that the Company is using to reduce its health care costs. Please include (but do not limit the description to) (1) the Company's provision of incentives for employees to use the least cost insurer and (2) the Company's efforts to provide incentives for employees to contribute to lower health care costs.

- AG-1-53 Please provide an itemized list of all vehicles leased or purchased by the Company. For each vehicle, please provide the make, model, year, and rental charge or original book value.
- AG-1-54 Please provide an itemized list of all aircraft and watercraft leased or purchased by NISOURCE and the Company. For each aircraft and watercraft, please provide the make, model, year, rental charge and original book value.
- AG-1-55 Please provide an itemized list of all food, beverage, entertainment, and travel costs included in operations and maintenance expenses in the years 2003 and 2004 of \$2000 or more. Please also provide for each item, the date, location, number of employees attending, number of non-employees attending, and the nature of the event.
- AG-1-56 Please provide an itemized list of all membership fees expensed by NISOURCE and the Company. Please provide for each membership the name and nature of the organization, and the expense amount incurred in the year 2003 and 2004.
- AG-1-57 Please itemize and quantify the year 2003 and year 2004 costs included in Account 922 -- Administrative Expenses Transferred.
- AG-1-58 Please itemize and quantify all conservation and load management costs incurred by the Company during the test year. Please also provide a complete accounting of year 2003 and year 2004 costs including an indication of the amounts of each activity's costs that are included in operations and maintenance expenses.
- AG-1-59 Please itemize and quantify all environmental cleanup costs incurred by the Company during each of the years 2003 and 2004. Please also provide a complete accounting of each year's costs including an indication of the amounts of each activity's costs that are included in the Company's operations and maintenance expenses.
- AG-1-60 Please provide the amount of storm damage costs incurred in each of the years 2003 and 2004 and:
- (1) the amount booked in the year (by account);
 - (2) the amount included in operations and maintenance expense;
 - (3) the amount of overtime included operations and maintenance accounts;
 - and
 - (4) the amount incurred for outside services.

- AG-1-61 Please provide the following information regarding the Company's insurance policies:
- (1) a breakdown of the insurance expenses recorded in each of the years 2003 and 2004 and, for each insurance expense, please provide a detailed explanation for any differences between the expense amounts included in the year and the insurance premiums paid during that year;
 - (2) the invoices for the insurance premiums paid in each of the years 2003 and 2004 and, if the Company only pays a portion of the insurance expense, please provide a summary of each insurance invoice showing the total expense and the Company's allocated portion of the expense;
 - (3) if any insurance expense (including premiums) recorded in each of the years 2003 and 2004 have been allocated or assigned to the Company from any affiliate, please indicate the amount allocated or assigned and the method of assignment and provide copies of all policies for which expenses are allocated or assigned; and
 - (4) an itemization and quantification of any insurance proceeds (e.g. reimbursements, recoveries, refunds, distributions, adjustments) received by the Company during or since the year 2003, along with a complete and detailed description of the accounting treatment given those proceeds.
- AG-1-62 Please provide a copy of any insurance policies and the annual expense amount relating to "key man" or "janitors" insurance where NISOURCE and / or the Company or its affiliate is a beneficiary.
- AG-1-63 Please provide a complete and detailed description of each self-insurance procedure that NISOURCE and the Company have in effect. For each, please provide (but do not limit the response to) the following information:
- (1) a description of the nature of the risks being insured;
 - (2) a year 2003 and year 2004 accounting of the self-insurance plan costs including the year beginning and ending reserve balance and an itemization of the debits and the credits to the reserve during the year as well as a five-year history of the debits and credits to that reserve; and
 - (3) a complete and detailed description of the methodology used to determine the annual year insurance expense including all calculation, formulas, assumptions, and workpapers.
- AG-1-64 Please provide copies of invoices for all lease-type expenses paid during each of the years 2003 and 2004. (If the Company only pays a portion of the total lease expense, please provide a summary of each lease invoice showing the total lease expense and the Company's allocated portion of the expense.) Please also indicate when each lease expires.

- AG-1-65 Please provide a detailed breakdown of the Company's 2003 and 2004 year-end balances of miscellaneous deferred debits. Please also indicate the amounts and the accounts that were charged when the deferred debits were credited during those years.
- AG-1-66 Please set forth the accounting information concerning all out-of-period book adjustments made to book entries for the calendar years 2001, 2002, 2003 and 2004.
- AG-1-67 Please provide a detailed breakdown of the Company's 2003 and 2004 year-end balances of other deferred credits. Please also indicate the amounts and the accounts that were charged when the deferred credits were debited during those years.
- AG-1-68 Please itemize and quantify the costs of NISOURCE's and the Company's Outside Services Employed during each of the years 2003 and 2004.
- AG-1-69 Please provide for each of the last three years, the gross write-offs and recoveries for each customer class.
- AG-1-70 Please identify all uncollectible write-offs amounting individually to \$5000 or more for each of the years 2002, 2003 and 2004.
- AG-1-71 Please provide a detailed description of the Company's accounting policy governing the write-off of accounts receivable during the last three years.
- AG-1-72 Please provide a detailed description of the Company's method of accounting for unbilled revenues. Please also provide a complete and detailed description of the formula used to determine the amount of year end unbilled revenue.
- AG-1-73 Please itemize by account and amount all advertising and media-related costs included in operations and maintenance expense. Please also include a copy of each and every advertisement and the cost of each.
- AG-1-74 Please itemize the amounts of donations made to charitable organizations by NISOURCE and the Company during each of the years 2003 and 2004.
- AG-1-75 Please itemize the amounts of lobbying expenses included in operations and maintenance expense for each of the years 2003 and 2004. For purposes of this request, use the Department's broad definition of lobbying activities (including broad support of legislative activities) (see, e.g., D.P.U. 1720, p. 75; D.P.U. 86-33-G, p. 101).

- AG-1-76 Please itemize and quantify the costs associated with any shareholder services or dividend reinvestment programs expensed during each of the years 2003 and 2004.
- AG-1-77 Please indicate the year 2003 and the year 2004 amounts paid to the American Gas Association, EEI, and EPRI by the Company or paid by an affiliate and allocated to the Company. Please also breakdown the expense into membership dues and other items, identifying each area of expense.
- AG-1-78 Please provide the expenses for each of the years 2003 and 2004 relating to corporate identification. Please itemize all expenses relating to any NISOURCE and Company name changes, logo changes, notices of new service centers, and any expense relating to NISOURCE's and the Company's name being printed on "give-a-way" items, such as mugs, shirts, etc..
- AG-1-79 Please provide in list form the details of all judgments and/or settlements resulting from suits brought which involved NISOURCE and/or the Company as a defendant, which resulted in NISOURCE and/or the Company, in each of the years 2003 and 2004, paying or agreeing to pay or being ordered to pay an amount in excess of \$5,000, including but not limited to the case name, the date filed, the date of settlement or the date of judgment and the amount NISOURCE and/or the Company was ordered or agreed to pay. Provide this information even if appeals are pending and note every instance of an appeal.
- AG-1-80 Please provide in list form the details of all warranty claims the Company has pending including but not limited to the amount being sought, the manufacturer, the date the claim was submitted, the specific item(s) under warranty and a copy of all communications between the Company and/or its legal counsel and the manufacturer and/or the insurer.
- AG-1-81 Please provide in list form the details of all legal suits presently pending in which NISOURCE and/or the Company is a defendant including but not limited to the case name, the date of the filing of the case, the amount of relief sought, and the nature of the case.
- AG-1-82 Please provide in list form the details of all legal suits presently pending which have been filed by NISOURCE and/or the Company and/or which involve NISOURCE and/or the Company.
- AG-1-83 Please provide in list form all fines and/or penalties paid or agreed to be paid in whole or in part by NISOURCE and/or the Company in each of the years 2003 and 2004 including the nature of each such fine or penalty, the date assessed, and the entity assessing NISOURCE and/or the Company. Provide this information even if appeals are pending and note every instance of an appeal.

- AG-1-84 Please provide by community, the Company's property taxes paid in each of the calendar years 2003 and 2004, assessed valuation, and property tax rate.
- AG-1-85 Please provide the amount of tax abatements received by year for the last five years. Please also provide the journal entries that were used to record each abatement.
- AG-1-86 Please set forth the total dollar amount of property tax abatements which would result should all of the Company's presently pending abatement requests be granted (Note: If an exact total cannot be supplied provide the Company's best estimate).
- AG-1-87 Please provide IRS and State Income Tax Forms for NISOURCE and/or the Company and its affiliates for the years 2003 and 2004. If the 2004 tax form is not prepared please provide the current best estimate of the Schedule M numbers for 2004.
- AG-1-88 Please indicate whether the Company uses normalization accounting for all book/tax timing differences.
- AG-1-89 Please itemize and quantify all corporate charges assigned / allocated to the Company from NISOURCE for each of the last three years.
- AG-1-90 Please itemize and quantify all outside services charges assigned / allocated to the Company from NISOURCE for each of the last three years.
- AG-1-91 Please provide copies of all responses to Information Requests provided by the Company in this proceeding.
- AG-1-92 Please provide a complete and detailed description of the methodology that the NISOURCE uses to allocate / assign to the Company plant that is common to more than one of its affiliates. Please also provide the workpapers, calculations, formulas, assumptions, and supporting documents used to determine each allocation or assignment.
- AG-1-93 Please itemize and quantify all of the products and services provided to NISOURCE or any of its affiliates during the test year by each of the firms who employ the directors of NISOURCE.
- AG-1-94 Please itemize and quantify the political contributions made by the NISOURCE and any of its affiliates during each of the last three years.
- AG-1-95 Please itemize and quantify the Company's outside legal fees for each of the last

three years. Please provide copies of all invoices and bills supporting the costs for outside legal services. Please provide copies of all contracts or fee agreements for these services.

- AG-1-96 Please itemize and quantify the expenses for outside auditing fees for each of last five years. Please provide copies of all invoices and bills supporting the costs for outside auditing services. Please provide copies of all contracts or fee agreements for these services.
- AG-1-97 Please itemize and quantify the expenses for each of the five years associated with consulting services provided by the Company's outside auditors. Please provide copies of all invoices and bills supporting the costs for these consulting services. Please provide copies of all contracts or fee agreements for these services.
- AG-1-98 Please provide an organizational chart showing's corporate structure and each of its subsidiaries and affiliates.
- AG-1-99 Please provide a copies of all special contracts that the Company has to provide service to its customers. Please also provide a list of all customers that the Company is currently in negotiation with regarding special contracts along with copies of the Company's proposed terms of each of those special contracts whether or not those terms have been agreed to by the customers.
- AG-1-100 Please provide copies of all employee termination contracts that the NISOURCE and the Company has with their managers and directors.
- AG-1-101 Please provide copies of all agreements related to tax sharing or tax allocation between or among the Company and any of its subsidiaries, affiliates, parent corporation or any other entity.
- AG-1-102 Is the Company or any of its subsidiaries required to include in income any adjustment pursuant to tax Code Section 481(a) by reason of a voluntary change in accounting method initiated by the Company or any other entity, including the IRS ? If yes, explain in detail the adjustment, including all work papers and assumptions.
- AG-1-103 Has the Company or any of its subsidiaries engaged on any intercompany transactions within the meaning of Treasury Regulations §1.1502-13 for which income or gain will remain unrecognized as of the end of the test year? If yes, explain in detail the income or gain, including all work papers and assumptions.

Dated: May 6, 2005.